



# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	01	April	2020		31	March	2021

## Section A Reference and administration details

<b>Charity name</b>	Grosvenor Park		
<b>Other names charity is known by</b>			
<b>Registered charity number (if any)</b>	509212		
<b>Charity's principal address</b>	58 Nicholas Street		
	Chester		
	<b>Postcode</b>	CH1 2NP	

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				Cheshire West and Chester Council
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document  
(eg. trust deed, constitution)

--

How the charity is constituted  
(eg. trust, association, company)

--

Trustee selection methods  
(eg. appointed by, elected by)

--

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

For the purposes of a park, exercise or play-ground for the use, enjoyment and recreation of the inhabitants of the city and borough of Chester.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**What;**

- General Charitable Purposes
- Education / Training
- The Advancement of Health Or Saving Of Lives
- Disability
- Arts / Culture / Heritage / Science
- Environment / Conservation / Heritage
- Economic / Community Development / Employment

**Who;**

- Children / Young People
- Elderly / Old People
- People With Disabilities
- People Of A Particular Ethnic Or Racial Origin
- Other Charities Or Voluntary Bodies
- The General Public / Mankind

**How;**

- Provides Buildings / Facilities / Open Space

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Section D**

**Achievements and performance**

**Summary of the main achievements of the charity during the year**

As part of the activity plan, the parks team has undertaken the following:

- Meetings with the Archaeological Team at the Museum Services to continue with the setup of a dig at Grosvenor Park in 2020 and 2021. The dig is a training dig exercise for Students at Chester

University as part of their second-year degree course. Full use of the Activity Zone was provided during 2021

- The Park has retained its Green Flag award.

Some of the events that took place include.

- The Archaeological Dig 2020 – Due to Covid restrictions, the dig team ran a limited number of excavations during the two weeks beginning 21st September 2020, for 13 full time archaeology students and up to 7 joint honours students. They did not think it would be feasible or appropriate to open up the area they had proposed to excavate during May 2020. The excavation work was accompanied by similar public engagement as run in previous years but finds washing took place at the Museum in November as the activity zone pavilion was too cold, although they used the pavilion as a base for the excavation. In 2021, the dig ran from April – May.
- The Open-Air Theatre ran a scaled back number of performances in August 2020 and then ran performances from May to September in 2021
- Hospice of the Good Shepherd Sparkle Walk Event 2020 & 2021
- Deva Triathlon was cancelled in 2020 due to Covid but took place in June 2021
- Macmillan Wellbeing Walks
- In 2021, Chester Marathon used the park as their finishing location and used a number of the park's facilities including the pavilion.
- Big Green Week 2021 - The event had a range of stalls, activities and speakers with environmental groups attending to highlight 'Green' awareness.
- Prior to the March 2020 lockdown, Environmental Commissioning's Greenspace Team joined forces with a number of volunteer groups, Streetcare and Grosvenor Park Operations team to embark on both a planting programme to install vibrant and pollinator friendly plants to some areas around the park and a sculpture project to commemorate WW2 soldiers. The Greenspaces Team coordinated volunteer work between, The Friends of Grosvenor Park and The Groves, Vivo Care Choices, Chester Special Needs Care, Chester Humanist Society, The Women's Institute and the parks operations team which has made a huge difference to the park. In addition to the fantastic planting that took place, the team developed an art project to commemorate the 75th anniversary of VE Day. The team commissioned artist, Sarah Gallaher-Hayes to create a wicker sculpture that depicted a solitary WW2 soldier standing deep in thought backed by giant sized 'VE' lettering. Miniature plane sculptures were also hidden in trees around the park for children to enjoy 'plane spotting'. The sculptures were accompanied by

## Section D

## Achievements and performance

displays of red, white and blue flowers, which were planted by StreetCare. We have found that the display encouraged people to visit and enjoy their local park whilst getting fresh air and exercise. The project created a happy vibe and a happy, safe space to for members of the community to exercise throughout what has been a difficult time for many.

The park had volunteer groups; The Chester Humanists, The Handbridge WI, VIVO and individual volunteers manage and maintain several flower beds

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

None

**Details of any funds materially in deficit**

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F

## Other optional information

None

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (eg Secretary, Chair, etc)</b>		
<b>Date</b>		

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
The Grosvenor Park

Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

The Grosvenor Park

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for the Year Ended 31 March 2021

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## The Grosvenor Park

### Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

For the purposes of a park, exercise or playground for the use, enjoyment and recreation of the inhabitants of the city and borough of Chester.

##### **Public benefit**

Grosvenor Park is a Grade II\* registered park located close to Chester city centre and together with the riverfront and the neighbouring St. John's Church and ruins, forms a significant cultural precinct in the heart of Chester. The area has a considerable history prior to the creation of the public park in 1867 and now forms a valuable open space for the local community and visitors to the city.

The park was designed by Edward Kemp in a way that contrasted formality with the picturesque and contains important built structures by the well-known Chester architect, John Douglas. Since it opened in 1867 the park has played an important role in the life of local residents and continues to be a venue for a wide range of recreational activities.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity has no free reserves. Consequently, the trustees do not consider it necessary to publish a policy on reserves.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Grosvenor Park was gifted to Cheshire West and Chester's predecessor authority by the Marquess of Westminster under the terms of an indenture dated 4 November 1867.

There were several conditions attached to the use of the park in addition to the Lodge being held by the Council as a residence of a Park Keeper. The Grosvenor Estate has the benefit of enforcing any of those conditions against the Council.

Grosvenor Park was registered as a charity with the Charity Commission in 1979. Cheshire West and Chester Council is the sole trustee of the charity and its governing document is the 1867 conveyance. If the Council wishes to do something at the park that is not authorised by the 1867 conveyance then it may need a "scheme" from the Charity Commission. A Scheme is the legal mechanism by which the Charity Commission can permit the alteration of the charity's constitution in certain circumstances.

##### **Related parties**

Local authority, Cheshire West and Chester, are responsible for the running costs of the park comprising of estate management, street lighting, public conveniences, staffing and other expenditure.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

509212

##### **Principal address**

Grosvenor Park Lodge  
Grosvenor Park Road  
Chester  
Cheshire  
CH1 1QQ

##### **Trustees**

Cheshire West and Chester

The Grosvenor Park

Report of the Trustees  
for the Year Ended 31 March 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

Approved by order of the board of trustees on 16 November 2023 and signed on its behalf by:

Cheshire West and Chester - Trustee

Independent Examiner's Report to the Trustees of  
The Grosvenor Park

**Independent examiner's report to the trustees of The Grosvenor Park**

I report to the charity trustees on my examination of the accounts of The Grosvenor Park (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr A M Bagnall

Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

16 November 2023

The Grosvenor Park

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM Charitable activities</b>						
Provision of an open space to the general public		-	49,064	-	49,064	2,610
Other trading activities	2	5,000	-	-	5,000	16,210
<b>Total</b>		<u>5,000</u>	<u>49,064</u>	<u>-</u>	<u>54,064</u>	<u>18,820</u>
<b>EXPENDITURE ON Charitable activities</b>						
Provision of an open space to the general public		<u>5,000</u>	<u>49,064</u>	<u>-</u>	<u>54,064</u>	<u>18,820</u>
<b>NET INCOME</b>		-	-	-	-	-
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		-	-	3,172,260	3,172,260	3,172,260
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>-</u>	<u>-</u>	<u>3,172,260</u>	<u>3,172,260</u>	<u>3,172,260</u>

The notes form part of these financial statements

The Grosvenor Park

Balance Sheet  
31 March 2021

		Unrestricted fund £	Restricted fund £	Endowment fund £	2021 Total funds £	2020 Total funds £
	Notes					
<b>FIXED ASSETS</b>						
Tangible assets	6	-	-	3,172,260	3,172,260	3,172,260
<b>CURRENT ASSETS</b>						
Debtors	7	-	213,748	-	213,748	182,611
<b>CREDITORS</b>						
Amounts falling due within one year	8	-	(213,748)	-	(213,748)	(182,611)
		-	-	-	-	-
<b>NET CURRENT ASSETS</b>						
		-	-	3,172,260	3,172,260	3,172,260
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		-	-	3,172,260	3,172,260	3,172,260
<b>NET ASSETS</b>						
		-	-	3,172,260	3,172,260	3,172,260
<b>FUNDS</b>						
Endowment funds	9				3,172,260	3,172,260
<b>TOTAL FUNDS</b>					3,172,260	3,172,260

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2023 and were signed on its behalf by:

Cheshire West and Chester - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Local authority, Cheshire West and Chester, are responsible for the running costs of the park comprising of estate management, street lighting, public conveniences, staffing and other expenditure. Any surpluses generated by the charity, of incoming resources over resources expended, are retained by Cheshire West and Chester as a contribution towards their budget for parks and open spaces. Net running costs always far exceed any surplus resources generated from charitable activities. Consequently the charity has no retained funds.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Tangible fixed assets are measured at their historical cost.

The land was gifted to Cheshire West and Chester's predecessor under the terms of an indenture dated 4 November 1867. The local authority paid for the construction of the building structures. Consequently the charity has no historical cost.

The local authority's contribution towards the capital cost of the "Parks for People Programme" (funded by the National Lottery Heritage Fund and Community Fund) for the renovation of Grosvenor Park was transferred to the charity during the year ended 31 March 2019. The donated value representing a permanent endowment of the charity.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Grosvenor Park

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Miniature railway rental	5,000	5,000
The Lodge café rental	-	11,210
	5,000	16,210
	5,000	16,210

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**4. STAFF COSTS**

No persons are directly employed by the charity. The staffing requirements of the park are met by Cheshire West and Chester.

Average staff numbers for the period under review, expressed as average full-time equivalent staff numbers, are 3.45 (comprising of Environment Commissioning 1.00, Streetcare/Cleansing and Maintenance 2.40 and Finance 0.05).

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
<b>Charitable activities</b>				
Provision of an open space to the general public	-	2,610	-	2,610
Other trading activities	16,210	-	-	16,210
<b>Total</b>	16,210	2,610	-	18,820
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Provision of an open space to the general public	16,210	2,610	-	18,820
<b>NET INCOME</b>	-	-	-	-
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	-	-	3,172,260	3,172,260
<b>TOTAL FUNDS CARRIED FORWARD</b>	-	-	3,172,260	3,172,260

The Grosvenor Park

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**6. TANGIBLE FIXED ASSETS**

The land was gifted to Cheshire West and Chester's predecessor under the terms of an indenture dated 4 November 1867. The local authority paid for the construction of the building structures. Consequently the charity has no historical cost.

Cheshire West and Chester are responsible for the upkeep and maintenance of the buildings and for meeting the ongoing costs of insurance.

During the year ended 31 March 2019 the local authority's contribution towards the capital cost of the "Parks for People Programme" (funded by the National Lottery Heritage Fund and Community Fund) for the renovation of Grosvenor Park was transferred to the charity.

In the opinion of the trustee the market value of the park itself is at least equal to the value carried in the financial statements.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Amounts receivable from the National Lottery Heritage Fund and Community Fund grant	213,748	182,611
	<u>213,748</u>	<u>182,611</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	213,748	182,611
	<u>213,748</u>	<u>182,611</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Endowment funds</b>			
Capital expenditure met by CWAC	3,172,260	-	3,172,260
	<u>3,172,260</u>	<u>-</u>	<u>3,172,260</u>
<b>TOTAL FUNDS</b>	<u>3,172,260</u>	<u>-</u>	<u>3,172,260</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,000	(5,000)	-
<b>Restricted funds</b>			
The Grosvenor Park restoration project	49,064	(49,064)	-
	<u>54,064</u>	<u>(54,064)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>54,064</u>	<u>(54,064)</u>	<u>-</u>

## The Grosvenor Park

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### **10. RELATED PARTY DISCLOSURES**

Local authority, Cheshire West and Chester, are responsible for the running costs of the park comprising of estate management, street lighting, public conveniences, staffing and other expenditure. The general surplus for the year of £5,000 (2020 - £16,210) generated by the charity, of incoming resources over resources expended, has been retained by Cheshire West and Chester as a contribution towards their budget for parks and open spaces.

In August 2011 Cheshire West and Chester made a successful application for funding to the "Parks for People Programme" (funded by the National Lottery Heritage Fund and Community Fund) for the renovation of Grosvenor Park. The project is estimated to cost £3.6 million in total. Cheshire West and Chester recognise their contribution to the project as having a capital cost of £3,172,260. During the year ended 31 March 2019 this "Community Asset Valuation" was transferred from the local authority to the charity.

During the year under review £31,137, was claimed from the National Lottery Heritage Fund and Community Fund and a further £17,927 was granted by the local authority in order to undertake repair and conservation works associated with the project, amounting to £49,064 as set out in note 9 to the accounts.

The Grosvenor Park

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Miniature railway rental	5,000	5,000
The Lodge café rental	-	11,210
	<u>5,000</u>	<u>16,210</u>
<b>Charitable activities</b>		
Grants	49,064	2,610
	<u>54,064</u>	<u>18,820</u>
<b>Total incoming resources</b>	<b>54,064</b>	<b>18,820</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Contribution towards Cheshire West and Chester staffing and other costs	5,000	16,210
Activity costs	44,069	2,610
Other project costs	4,995	-
	<u>54,064</u>	<u>18,820</u>
Total resources expended	<u>54,064</u>	<u>18,820</u>
<b>Net income</b>	<b><u>-</u></b>	<b><u>-</u></b>

This page does not form part of the statutory financial statements

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
The Grosvenor Park

Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

The Grosvenor Park

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for the Year Ended 31 March 2021

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## The Grosvenor Park

### Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

For the purposes of a park, exercise or playground for the use, enjoyment and recreation of the inhabitants of the city and borough of Chester.

##### **Public benefit**

Grosvenor Park is a Grade II\* registered park located close to Chester city centre and together with the riverfront and the neighbouring St. John's Church and ruins, forms a significant cultural precinct in the heart of Chester. The area has a considerable history prior to the creation of the public park in 1867 and now forms a valuable open space for the local community and visitors to the city.

The park was designed by Edward Kemp in a way that contrasted formality with the picturesque and contains important built structures by the well-known Chester architect, John Douglas. Since it opened in 1867 the park has played an important role in the life of local residents and continues to be a venue for a wide range of recreational activities.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity has no free reserves. Consequently, the trustees do not consider it necessary to publish a policy on reserves.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Grosvenor Park was gifted to Cheshire West and Chester's predecessor authority by the Marquess of Westminster under the terms of an indenture dated 4 November 1867.

There were several conditions attached to the use of the park in addition to the Lodge being held by the Council as a residence of a Park Keeper. The Grosvenor Estate has the benefit of enforcing any of those conditions against the Council.

Grosvenor Park was registered as a charity with the Charity Commission in 1979. Cheshire West and Chester Council is the sole trustee of the charity and its governing document is the 1867 conveyance. If the Council wishes to do something at the park that is not authorised by the 1867 conveyance then it may need a "scheme" from the Charity Commission. A Scheme is the legal mechanism by which the Charity Commission can permit the alteration of the charity's constitution in certain circumstances.

##### **Related parties**

Local authority, Cheshire West and Chester, are responsible for the running costs of the park comprising of estate management, street lighting, public conveniences, staffing and other expenditure.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

509212

##### **Principal address**

Grosvenor Park Lodge  
Grosvenor Park Road  
Chester  
Cheshire  
CH1 1QQ

##### **Trustees**

Cheshire West and Chester

The Grosvenor Park

Report of the Trustees  
for the Year Ended 31 March 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

Approved by order of the board of trustees on 16 November 2023 and signed on its behalf by:

Cheshire West and Chester - Trustee

Independent Examiner's Report to the Trustees of  
The Grosvenor Park

**Independent examiner's report to the trustees of The Grosvenor Park**

I report to the charity trustees on my examination of the accounts of The Grosvenor Park (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr A M Bagnall

Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

16 November 2023

The Grosvenor Park

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM Charitable activities</b>						
Provision of an open space to the general public		-	49,064	-	49,064	2,610
Other trading activities	2	5,000	-	-	5,000	16,210
<b>Total</b>		<u>5,000</u>	<u>49,064</u>	<u>-</u>	<u>54,064</u>	<u>18,820</u>
<b>EXPENDITURE ON Charitable activities</b>						
Provision of an open space to the general public		<u>5,000</u>	<u>49,064</u>	<u>-</u>	<u>54,064</u>	<u>18,820</u>
<b>NET INCOME</b>		-	-	-	-	-
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		-	-	3,172,260	3,172,260	3,172,260
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>-</u>	<u>-</u>	<u>3,172,260</u>	<u>3,172,260</u>	<u>3,172,260</u>

The notes form part of these financial statements

The Grosvenor Park

Balance Sheet  
31 March 2021

		Unrestricted fund £	Restricted fund £	Endowment fund £	2021 Total funds £	2020 Total funds £
	Notes					
<b>FIXED ASSETS</b>						
Tangible assets	6	-	-	3,172,260	3,172,260	3,172,260
<b>CURRENT ASSETS</b>						
Debtors	7	-	213,748	-	213,748	182,611
<b>CREDITORS</b>						
Amounts falling due within one year	8	-	(213,748)	-	(213,748)	(182,611)
<b>NET CURRENT ASSETS</b>		-	-	-	-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	-	3,172,260	3,172,260	3,172,260
<b>NET ASSETS</b>		-	-	3,172,260	3,172,260	3,172,260
<b>FUNDS</b>	9					
Endowment funds					3,172,260	3,172,260
<b>TOTAL FUNDS</b>					3,172,260	3,172,260

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2023 and were signed on its behalf by:

Cheshire West and Chester - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Local authority, Cheshire West and Chester, are responsible for the running costs of the park comprising of estate management, street lighting, public conveniences, staffing and other expenditure. Any surpluses generated by the charity, of incoming resources over resources expended, are retained by Cheshire West and Chester as a contribution towards their budget for parks and open spaces. Net running costs always far exceed any surplus resources generated from charitable activities. Consequently the charity has no retained funds.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Tangible fixed assets are measured at their historical cost.

The land was gifted to Cheshire West and Chester's predecessor under the terms of an indenture dated 4 November 1867. The local authority paid for the construction of the building structures. Consequently the charity has no historical cost.

The local authority's contribution towards the capital cost of the "Parks for People Programme" (funded by the National Lottery Heritage Fund and Community Fund) for the renovation of Grosvenor Park was transferred to the charity during the year ended 31 March 2019. The donated value representing a permanent endowment of the charity.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Grosvenor Park

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Miniature railway rental	5,000	5,000
The Lodge café rental	-	11,210
	5,000	16,210
	5,000	16,210

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**4. STAFF COSTS**

No persons are directly employed by the charity. The staffing requirements of the park are met by Cheshire West and Chester.

Average staff numbers for the period under review, expressed as average full-time equivalent staff numbers, are 3.45 (comprising of Environment Commissioning 1.00, Streetcare/Cleansing and Maintenance 2.40 and Finance 0.05).

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
<b>Charitable activities</b>				
Provision of an open space to the general public	-	2,610	-	2,610
Other trading activities	16,210	-	-	16,210
<b>Total</b>	16,210	2,610	-	18,820
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Provision of an open space to the general public	16,210	2,610	-	18,820
<b>NET INCOME</b>	-	-	-	-
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	-	-	3,172,260	3,172,260
<b>TOTAL FUNDS CARRIED FORWARD</b>	-	-	3,172,260	3,172,260

The Grosvenor Park

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**6. TANGIBLE FIXED ASSETS**

The land was gifted to Cheshire West and Chester's predecessor under the terms of an indenture dated 4 November 1867. The local authority paid for the construction of the building structures. Consequently the charity has no historical cost.

Cheshire West and Chester are responsible for the upkeep and maintenance of the buildings and for meeting the ongoing costs of insurance.

During the year ended 31 March 2019 the local authority's contribution towards the capital cost of the "Parks for People Programme" (funded by the National Lottery Heritage Fund and Community Fund) for the renovation of Grosvenor Park was transferred to the charity.

In the opinion of the trustee the market value of the park itself is at least equal to the value carried in the financial statements.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Amounts receivable from the National Lottery Heritage Fund and Community Fund grant	213,748	182,611
	<u>213,748</u>	<u>182,611</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	213,748	182,611
	<u>213,748</u>	<u>182,611</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Endowment funds</b>			
Capital expenditure met by CWAC	3,172,260	-	3,172,260
	<u>3,172,260</u>	<u>-</u>	<u>3,172,260</u>
<b>TOTAL FUNDS</b>	<u>3,172,260</u>	<u>-</u>	<u>3,172,260</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,000	(5,000)	-
<b>Restricted funds</b>			
The Grosvenor Park restoration project	49,064	(49,064)	-
	<u>54,064</u>	<u>(54,064)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>54,064</u>	<u>(54,064)</u>	<u>-</u>

## The Grosvenor Park

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### **10. RELATED PARTY DISCLOSURES**

Local authority, Cheshire West and Chester, are responsible for the running costs of the park comprising of estate management, street lighting, public conveniences, staffing and other expenditure. The general surplus for the year of £5,000 (2020 - £16,210) generated by the charity, of incoming resources over resources expended, has been retained by Cheshire West and Chester as a contribution towards their budget for parks and open spaces.

In August 2011 Cheshire West and Chester made a successful application for funding to the "Parks for People Programme" (funded by the National Lottery Heritage Fund and Community Fund) for the renovation of Grosvenor Park. The project is estimated to cost £3.6 million in total. Cheshire West and Chester recognise their contribution to the project as having a capital cost of £3,172,260. During the year ended 31 March 2019 this "Community Asset Valuation" was transferred from the local authority to the charity.

During the year under review £31,137, was claimed from the National Lottery Heritage Fund and Community Fund and a further £17,927 was granted by the local authority in order to undertake repair and conservation works associated with the project, amounting to £49,064 as set out in note 9 to the accounts.

The Grosvenor Park

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Miniature railway rental	5,000	5,000
The Lodge café rental	-	11,210
	<u>5,000</u>	<u>16,210</u>
<b>Charitable activities</b>		
Grants	49,064	2,610
	<u>54,064</u>	<u>18,820</u>
<b>Total incoming resources</b>	<u>54,064</u>	<u>18,820</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Contribution towards Cheshire West and Chester staffing and other costs	5,000	16,210
Activity costs	44,069	2,610
Other project costs	4,995	-
	<u>54,064</u>	<u>18,820</u>
Total resources expended	<u>54,064</u>	<u>18,820</u>
<b>Net income</b>	<u>-</u>	<u>-</u>

This page does not form part of the statutory financial statements